



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.  
Washington, D.C. 20240

**JUN 8 2011**

Re: **Pontchartrain Motors Building, 701-727 Baronne Street, New Orleans, Louisiana**  
Project Number: **25301**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and

for meeting with me in Washington on April 13, 2011, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional information received after our meeting, and after personally visiting the building on May 11, 2011, while I was in New Orleans, I have determined that the rehabilitation of the Pontchartrain Motors Building is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2, 5 and 9 of the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on March 2, 2011, by TPS is hereby affirmed.

The Pontchartrain Motors Building is located in the Upper Central Business District Historic District. The National Park Service issued a preliminary determination on March 31, 2008, that the building appeared "to contribute to the significance of a registered historic district but is outside the period or area of significance" of the district. That preliminary determination became final when the historic district was listed in the National Register on March 8, 2011.

The proposed rehabilitation of the building was approved with conditions on November 16, 2010. After receiving your response to the condition concerning the rooftop addition, TPS found that this feature, if built, would impair the overall historic character of this "certified historic structure," as stated in the March 2, 2011, denial of certification.

Built in 1950 and 1954, the Pontchartrain Motors Building consists of two main sections: the 1950 two-story section along Baronne and Girod Streets, and the 1954 three-story section to the west along Girod Street. The long, low proportions of the building, accented by a horizontal band of windows at the second story, are principal character-defining features of the structure, clearly identifying it as a mid-twentieth century Modernist building. My site visit confirmed the assessment by TPS that the rooftop addition will be highly visible from many vantage points in the neighborhood. Consequently, I agree with TPS that the proposed addition of two apartments on the roof of the two-story section would indeed, as TPS noted, "change the appearance and profile of this low-rise building." As a result, I agree that this new feature

will cause the rehabilitation to contravene Standards 2 and 9. Standard 2 states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."* Standard 9 states: *"New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment."*

In addition, I note that in the ongoing work, the automobile showroom, the primary character-defining feature of the interior—with its stained wood panels, coffered ceiling, mirror band above the wood panels and lighting fixtures—has been entirely removed. The retention in-situ was required by TPS in the conditional approval issued on November 16, 2010. The removal of these character-defining features has thus also caused the project not to meet Standard 2, quoted above, and Standard 5, which states: *"Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved."*

In assessing the overall impact of the proposed rehabilitation work on the historic character and integrity of the Pontchartrain Motors Building, I have concluded that the proposed rooftop addition will significantly compromise the low-slung massing of the building and that the removal of all of the historic materials and finishes in the showroom has destroyed the historic integrity of the showroom. Consequently, I am affirming the denial of certification issued by TPS on March 2, 2011.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the March 2, 2011, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in dark ink, appearing to read 'John A. Burns', with a stylized, flowing script.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-LA  
IRS